



# NEBRASKA SCHEDULE I — County/City Lottery Activity Report

- Read instructions on reverse side
- Attach to Form 51C

FORM  
**51C**

Name as Shown on Form 51C

Nebraska Identification Number

Tax Period

Method of Accounting

☐

Cash

☐

Accrual

☐

Other

## INCOME AND PRIZES (From Monthly Summary Reports or Similar Record)

5 Gross proceeds from lottery (Enter on line 1 of Form 51C) .....	5	\$	
6 Prizes .....	6		
7 Prize percentage paid (line 6 divided by line 5) .....	7		%

## EXPENSES/DISBURSEMENTS

8 Lottery operator commissions .....	8	\$	
9 Other expenses/disbursements .....	9		

Itemization of line 9:


10 Total expenses/disbursements (line 8 plus line 9) .....	10	\$	
11 Percentage of expenses/disbursements (line 10 divided by line 5) .....	11		%
12 State lottery taxes .....	12	\$	
13 License fees .....	13		
14 Audit and legal fees .....	14		
15 Transfers for community betterment .....	15		

## DISBURSEMENTS FOR COMMUNITY BETTERMENT

16 Community betterment expenditures .....	16	\$	
--	----	----	--

Itemization of line 16:


## INSTRUCTIONS

**WHO MUST FILE.** Every county, city, or village licensed to conduct a lottery activity is required to file the Nebraska Schedule I-County/City Lottery Activity Report. A report is required for every quarter, or portion thereof that a county, city, or village is licensed.

**METHOD OF ACCOUNTING.** The report is to be prepared using the accounting basis of the county, city, or village: cash, accrual, or other. Cash basis accounting is the practice of recording income and expense only when received or paid out. Accrual basis of accounting is a method of keeping accounts which shows expenses incurred and income earned for a given period, although such expenses and income may not have been actually paid or received.

**WHEN AND WHERE TO FILE.** This report must accompany the Nebraska County/City Lottery Tax Return, Form 51C, and be filed with the Department of Revenue on or before the 30th of the month following the end of the tax period. Please make a copy for your records.

**LINE 5.** Enter the gross proceeds of the lottery for the reporting quarter without any reduction for prizes, discounts, taxes, or expenses. Include the value of any free tickets or plays used. This information may be obtained from the monthly summary reports generated by the computerized keno system or similar record maintained by the lottery operator.

Line 5 must agree to line 1 of the Nebraska County/City Lottery Tax Return, Form 51C.

**LINE 6.** Enter the total lottery prizes paid for the reporting quarter. This information may be obtained from the monthly summary reports generated by the computerized keno system or similar record maintained by the lottery operator.

**LINE 8.** Enter the amount of lottery operator commissions paid or incurred by the county, city, or village for the reporting quarter.

**LINE 9.** Enter the amount of any other county/city lottery expenses paid or incurred by the county, city, or village for the reporting quarter. This includes all costs associated with the purchasing, printing, or manufacturing of any item to be used or distributed in the lottery, all office or clerical expenses connected with the lottery, and all salaries of persons employed to operate the lottery. Do not include state lottery taxes, license fees, and audit and legal fees included in lines 12, 13, and 14.

**LINE 12.** Enter the amount of state lottery taxes paid or incurred by the county, city, or village for the reporting quarter. Do not include any federal or local taxes.

**LINE 13.** Enter the amount of state license fees paid or incurred by the county, city, or village for the reporting quarter. Do not include any federal or local fees.

**LINES 14.** Enter the amount of audit and legal fees paid or incurred by the county, city, or village for the reporting quarter. Audit and legal fees include all expenses related to (a) the governmental organization of the lottery; (b) government maintenance, monitoring, examination of lottery records; and (c) enforcement, regulatory, administrative, investigative, and litigation functions undertaken by government, but does not include the expenses of the actual conduct of the game.

**LINE 15.** Enter the amount of any transfers from the keno operations bank account to the county, city, or village community betterment account (share of profits realized by county, city, or village for the reporting quarter).

**LINE 16.** Enter the amount of disbursements by the county, city, or village for community betterment purposes for the reporting quarter. Itemized each disbursement by amount and a description of the item or activity funded.